

Salter & Company, LLC

Certified Public Accountants

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January 31, 2013

Mr. James McAllister
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Elections Commission
999 E Street, NW
Washington, DC 20463

Dear Mr. McAllister:

Subject: October Monthly Report (9/1/12-9/30/12)

Our client, United Association Political Education Committee (UAPEC), has instructed us to respond to your notice dated January 10, 2013. We have enclosed a copy of that notice for your convenience.

On October 11, 2012 when I was preparing the October Monthly Report I noticed that an independent expenditure to K&R Industries had not been reported in the Committee's 48 hour report dated September 12, 2012. I immediately contacted Mr. Daniel Buckley, our FEC analyst, to discuss this and ask for a recommendation on how to rectify this oversight. He advised me to amend the September 12, 2012 48 hour report. I followed his guidance and an amended 48 hour report was filed on October 11, 2012, reporting the K&R Industries transaction.

If you should have any further questions, please contact me.

Sincerely,

Jerome J. Robertson
Jerome J. Robertson, CPA

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